

EXHIBIT B
CURRICULUM VITAE

TMS exh 1

Robert Levine
Senior Manager



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Education

B.B.A., Finance
University of Michigan

Designations

Certified Public Accountant Accredited
in Business Valuation (CPA/ABV)
Charter Global Management Accountant
(CGMA)

Practice Areas

Bankruptcy
Complex Business Litigation
Intellectual Property Disputes
Shareholder Disputes
Trade Secrets & Restrictive Covenants
Transaction Disputes
Investigations

Industry Focus

Automotive
Consumer, Retail, Food & Beverage
Diversified Industrials
Healthcare & Life Sciences
Real Estate, Lodging & Leisure

Robert Levine is a Senior Manager in the Dispute Consulting group. The practice encompasses all areas of litigation support, forensic accounting and computer forensics. Mr. Levine has significant experience in providing a broad range of business and financial advice to trial lawyers and in-house counsel throughout the dispute process, including matters involving breach of contract, tortious interference, shareholder disputes, warranty and recall disputes, fraud and forensic investigations, post M&A disputes, securities litigation, business interruption claims, disputes in the context of bankruptcy, labor and economics disputes, as well as matters involving theft of trade secrets and intellectual property infringement.

Mr. Levine received a Bachelor of Business degree from the University of Michigan, Stephen M. Ross School of Business, having graduated with High Distinction.

Prior to joining Stout, Mr. Levine was with Deloitte & Touche, LLP in its Audit & Enterprise Risk Services group in Detroit.

Professional Memberships

- Michigan Association of Certified Public Accountants (MICPA)
- American Institute of Certified Public Accountants (AICPA)

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Testimony Experience

Lisa Ricchio v. Bijal, Inc. d/b/a Shangri-La Motel, Ashvinkumar Patel, Sima Patel, and Clark McClean, United States District Court, District of Massachusetts, 2018

Christine Ekallipse Moulouki v. Marie Paule Epee and Eric Ngado Epee, United States District Court, Northern District of Illinois Eastern Division, 2017

Publications

"Fault Lines: The Changing Relationship Between OEMs and Suppliers," *2017 Automotive Warranty & Recall Report*, Stout, September 2017

"Guarding Your Character: Demonstrating Intent in Private-Equity Funding," *The SRR Journal*, Spring 2016

"Guarding Your Character: Demonstrating Intent in Private-Equity Funding," *American Bankruptcy Institute*, January 2016

"Informing The Artisan: Reasonable Certainty In Patent Claims," *Law 360*, July 2015

"Informing the Artisan: Reasonable Certainty in Patent Claims Construction," *The SRR Journal*, Fall 2015

"Texas Supreme Court Addresses Standard for Expert Opinion on Damages," *American Bar Association*, May 2015

"Tests of Character: Challenges to Unsecured Claims in the Mount Olive and American Housing Foundation Bankruptcies", *The SRR Journal*, Spring 2015

"Dollars and Common Sense: Understanding Reasonable Certainty in International Arbitration", *Journal of Damages in International Arbitration*, Volume 2, No. 1, April 2015

"Bankruptcy Court Eschews Reliance on Multi-Factor Test," *American Bar Association*, November 2014

"A Test of Character: Challenges to Unsecured Claims in the Mt. Olive Bankruptcy," *ABI Committee Newsletter*, November 2014

Speeches and Seminars

"5th Annual State of Automotive Recall and Warranty Summit" Society of Automotive Analysts Automotive Warranty and Recall Symposium, March 2018

"Automotive Strategic Insights Developing a Supplier Pilot Program to Reduce Recall Risk" ENG Automotive Warranty Management Conference, October 2017

"Re-engineering Recall: What Will the Future of Recall Look Like?" Society of Automotive Analyst's Automotive Warranty and Recall Symposium, March 2017

"The Anatomy of Financial Statements – Oops, on the Brink of Bankruptcy" MICPA, June 2016.

"Report on Automotive Warranty Claims and OEM Recalls," Society of Automotive Analysts, March 2016

EXHIBIT D

ALFARO OUT OF POCKET COSTS

THIS EXH 2

Jose Alfaro v. Jason Daniel Gandy
Alfaro Out of Pocket Costs

Exhibit D

	Description	Amount
1	Travel	92 [a]
2	Medication	309 [b]
3	Past Psychotherapy Sessions	90 [c]
4	Ongoing Psychotherapy Sessions	20,280 [d]
5	Gastric Specialists	396 [e]
6	Surgical Procedures	500 [f]
7	Total Out of Pocket Costs	\$ 21,668

Footnotes:

- [a] Source: Uber receipt, June 9, 2014. Cost has been extrapolated to six psychotherapy sessions over the period March 23, 2014 - June 23, 2014.
- [b] Includes medication cost of \$18 per month for 12 months related to Herpes treatment and medication related to anxiety (CVS receipt, June 9, 2014) refilled monthly over the course of one year. Based upon interview with Jose Alfaro.
- [c] Includes psychotherapy sessions per exam notes from SEM Hospital from March 23, 2014 - June 23, 2014 at \$15 per session.
- [d] Recommendation from Trauma Center at Justice Resource Institute on July 31, 2014 that Alfaro would require "several years" of weekly therapy sessions. The evaluation provides a cost estimate of \$195 per session.
- [e] Includes 18 visits to gastric specialist at \$22 per visit, based upon interview with Jose Alfaro.
- [f] Includes two procedures in 2009 and 2015 related to HPV, based upon interview with Jose Alfaro.

EXHIBIT F

ADDITIONAL MANDATORY RESTITUTION PURSUANT TO 18 USC 1593(B)

TT's Ex 3

Jose Alfaro v. Jason Daniel Gandy
Additional Mandatory Restitution Pursuant to 18 USC 1593(b)

Exhibit F

1	Number of Massage Sessions	17.5 [a]
2	Value Received by Gandy per Session	\$ 140 [b]
3	Total Value Received by Gandy (A)	\$ 2,450
4	Hours Worked	17.5 [a]
5	FLSA Guaranteed Minimum Wage	\$ 6.55 [c]
6	Total FLSA Guaranteed Minimum Wage	\$ 115
7	FLSA Liquidated Damages	\$ 115
8	Value of Labor Guaranteed under FLSA (B)	\$ 229
9	Greater of A and B	\$ 2,450

Footnotes

[a] Midpoint of range of number of one-hour massage sessions estimated by Jose Alfaro.

[b] Rate per massage session paid to Defendant, based upon interview with Jose Alfaro.

[c] Effective FLSA minimum wage from July 24, 2008 through July 23, 2009.

Source: <https://www.dol.gov/whd/minwage/chart.htm>

EXHIBIT E
CALCULATION OF LOST EARNINGS

TI's exh 4

Jose Allaro v. Jason Daniel Gandy
Summary of Calculation of Jose Allaro Lost Earnings

Exhibit E

				But-For Earnings			Estimated Actual Earnings			Lost Earnings		Present Value		Cumulative	
		Period Start	Period End	Age at End of Year	Projected Earnings [a]	Projected Earnings Net of Unemployment [b]	Projected Earnings [c]	Projected Earnings Net of Unemployment [d]	Unemployment	Net of Unemployment	Factor [d]	Value Loss	Value Loss		
1	Year	12/31/2012	12/31/2012	21.7	\$ 15,484	\$ 15,035	\$ 4,617	\$ 4,617	\$ 10,418	\$ 10,418	1.00	\$ 10,418	\$ 10,418		
2	2013	1/1/2013	12/31/2013	22.7	29,738	28,876	12,002	12,002	16,874	16,874	1.00	16,874	16,874		
3	2014	1/1/2014	12/31/2014	23.7	33,317	32,351	13,916	13,916	19,434	19,434	1.00	18,434	35,308		
4	2015	1/1/2015	12/31/2015	24.7	37,327	36,244	15,086	15,086	21,158	21,158	1.00	21,158	56,466		
5	2016	1/1/2016	12/31/2016	25.7	41,819	40,606	23,639	23,639	16,967	16,967	1.00	16,967	73,433		
6	2017	1/1/2017	12/31/2017	26.7	46,852	45,493	37,868	37,868	7,625	7,625	1.00	7,625	81,058		
7	2018	1/1/2018	12/31/2018	27.7	48,018	46,626	38,811	38,811	36,909	36,909	0.99	36,909	90,641		
8	2019	1/1/2019	12/31/2019	28.7	49,214	47,787	39,777	39,777	9,959	9,959	0.98	9,804	100,445		
9	2020	1/1/2020	12/31/2020	29.7	50,440	48,977	40,768	40,768	10,207	10,207	0.96	9,755	110,200		
10	2021	1/1/2021	12/31/2021	30.7	51,686	50,196	41,783	41,783	39,736	39,736	0.93	9,707	119,907		
11	2022	1/1/2022	12/31/2022	31.7	52,983	51,446	42,823	42,823	10,721	10,721	0.90	9,659	129,565		
12	2023	1/1/2023	12/31/2023	32.7	54,302	52,727	43,890	43,890	10,988	10,988	0.87	9,611	139,176		
13	2024	1/1/2024	12/31/2024	33.7	55,654	54,040	44,983	44,983	11,262	11,262	0.85	9,563	148,740		
14	2025	1/1/2025	12/31/2025	34.7	57,040	55,386	46,103	46,103	11,542	11,542	0.82	9,516	158,256		
15	2026	1/1/2026	12/31/2026	35.7	58,460	56,765	47,251	47,251	11,830	11,830	0.80	9,469	167,724		
16	2027	1/1/2027	12/31/2027	36.7	59,916	58,178	48,427	48,427	12,124	12,124	0.78	9,422	177,146		
17	2028	1/1/2028	12/31/2028	37.7	61,408	59,627	49,633	49,633	12,426	12,426	0.75	9,375	186,522		
18	2029	1/1/2029	12/31/2029	38.7	62,937	61,112	50,869	50,869	12,735	12,735	0.73	9,329	195,851		
19	2030	1/1/2030	12/31/2030	39.7	64,504	62,633	52,135	52,135	13,053	13,053	0.71	9,283	205,133		
20	2031	1/1/2031	12/31/2031	40.7	66,110	64,193	53,434	53,434	13,378	13,378	0.69	9,237	214,370		
21	2032	1/1/2032	12/31/2032	41.7	67,756	65,791	54,764	54,764	13,711	13,711	0.67	9,191	223,561		
22	2033	1/1/2033	12/31/2033	42.7	69,443	67,430	56,128	56,128	14,052	14,052	0.65	9,145	232,706		
23	2034	1/1/2034	12/31/2034	43.7	71,173	69,109	57,525	57,525	14,402	14,402	0.63	9,100	241,807		
24	2035	1/1/2035	12/31/2035	44.7	72,945	70,829	58,958	58,958	14,761	14,761	0.61	9,055	250,862		
25	2036	1/1/2036	12/31/2036	45.7	74,761	72,593	60,426	60,426	15,128	15,128	0.60	9,010	259,872		
26	2037	1/1/2037	12/31/2037	46.7	76,623	74,401	61,930	61,930	15,505	15,505	0.58	8,966	268,838		
27	2038	1/1/2038	12/31/2038	47.7	78,531	76,253	63,472	63,472	15,891	15,891	0.56	8,921	277,759		
28	2039	1/1/2039	12/31/2039	48.7	80,486	78,152	65,053	65,053	16,286	16,286	0.55	8,877	286,636		
29	2040	1/1/2040	12/31/2040	49.7	82,490	80,098	66,673	66,673	16,692	16,692	0.53	8,833	295,469		
30	2041	1/1/2041	12/31/2041	50.7	84,544	82,092	68,333	68,333	17,108	17,108	0.51	8,789	304,259		
31	2042	1/1/2042	12/31/2042	51.7	86,649	84,136	70,034	70,034	17,534	17,534	0.50	8,746	313,005		
32	2043	1/1/2043	12/31/2043	52.7	88,807	86,231	71,778	71,778	17,970	17,970	0.48	8,703	321,707		
33	2044	1/1/2044	12/31/2044	53.7	91,018	88,379	73,566	73,566	18,418	18,418	0.47	8,660	330,367		
34	2045	1/1/2045	12/31/2045	54.7	93,284	90,579	75,397	75,397	18,876	18,876	0.46	8,617	338,983		
35	2046	1/1/2046	12/31/2046	55.7	95,607	92,835	77,275	77,275	19,346	19,346	0.44	8,574	347,557		
36	2047	1/1/2047	12/31/2047	56.7	97,988	95,146	79,199	79,199	19,828	19,828	0.43	8,532	356,089		
37	2048	1/1/2048	12/31/2048	57.7	100,428	97,515	81,171	81,171	20,322	20,322	0.42	8,489	364,578		
38	2049	1/1/2049	12/31/2049	58.7	102,928	99,943	83,192	83,192	20,828	20,828	0.41	8,447	373,025		
39	2050	1/1/2050	12/31/2050	59.7	105,491	102,432	85,264	85,264	21,346	21,346	0.39	8,405	381,431		
40	2051	1/1/2051	12/31/2051	60.7	108,118	104,963	87,387	87,387	21,878	21,878	0.38	8,364	389,795		
41	2052	1/1/2052	12/31/2052	61.7	110,810	107,597	89,563	89,563	22,423	22,423	0.37	8,322	398,117		
42	2053	1/1/2053	12/31/2053	62.7	113,569	110,276	91,793	91,793	22,981	22,981	0.36	8,281	406,398		
43	2054	1/1/2054	12/31/2054	63.7	116,397	113,022	94,078	94,078	23,553	23,553	0.35	8,240	414,638		
44	2055	1/1/2055	12/31/2055	64.7	119,295	115,836	96,414	96,414	24,137	24,137	0.34	8,200	422,845		
45	2056	1/1/2056	12/31/2056	65.7	122,264	118,736	98,800	98,800	24,735	24,735	0.33	8,160	431,005		
46	Total Present Value of Lost Earnings				\$ 3,191,793	\$ 3,099,231	\$ 2,423,987	\$ 2,310,461	\$ 788,770	\$ 788,770		\$ 454,685	\$ 454,685		

Footnotes:

- (a) Considers that but-for the trafficking, Allaro would earn annual wages consistent with 25th percentile annual wage for All Occupations in the Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area (MSA) in 2012. Earnings in years 2013 through 2017 are increased ratably until Allaro's annual wage reaches the median for All Occupations in the Boston-Cambridge-Quincy, MA-NH MSA. Thereafter, 2.49% annual inflation is applied to earnings in each year.
- (b) Reduction to Projected But-For Earnings to reflect the risk of unemployment in the economy among those with bachelor's degree of 2.9% (U.S. Bureau of Labor Statistics Series LNS14027662). Projected Estimated Actual Earnings reduced to reflect the risk of unemployment among those with some college of 4.9% (U.S. Bureau of Labor Statistics Series LNS14027669).
- (c) Actual historical wages and projected earnings are adjusted to reflect workforce expectancy and final separation from the workforce, as well as 2.49% annual inflation.
- (d) Present value factor determined based on consideration of independent studies, including the Fang, Brown, Florence and Mincy 2012 Study which considered the application of a discount rate to personal income streams of between 3% and 7%. Since the risk of Allaro's unemployment has been considered in the probability of unemployment adjustment, it is appropriate to utilize a rate in the lower end of the range described above. As such, I have considered a discount rate of 3% for application to future lost earnings, and discounted earnings in each year to December 31, 2016 utilizing the mid-period convention.
- (e) Wages are calculated through the estimated date of Allaro's final separation from the workforce.

EXHIBIT C

SUMMARY OF ALFARO DAMAGES

TXSD ex 5

Jose Alfaro v. Jason Daniel Gandy
 Summary of Alfaro Damages

Exhibit C

	Exhibit	Description	Amount
1	D	Alfaro Out of Pocket Costs	\$ 21,668
2	E	Present Value of Lost Earnings	454,685
3	F	Additional Mandatory Restitution Pursuant to 18 USC 1593(b)	2,450
4		Total	\$ 478,803